FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Middle A Ventures, LLC
DOCKET NO.: 21-54955.001-R-1
PARCEL NO.: 13-16-408-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Middle A Ventures LLC, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$10,500
IMPR.:	$31,500
TOTAL:	$42,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

A 2,388 square feet, two-story masonry building on a 3,750 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 108-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, no air conditioning, a two-car garage, and a full basement. The subject last sold in October 2017 for $300,000.

The appellant contends assessment inequity as the basis of the appeal, arguing that the assessment should be reduced to $9.81 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed four class 2-11 properties within .8 miles of the subject as equity comparables. These suggested comparators had two or three bathrooms, no garage or a two-car garage, no air conditioning, and a full or partial basement. The appellant's selections further ranged between 99 and 111 years in building age; 2,364 and 2,794 in living square footage; and $7.74 and $10.65 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at $31,500, or $13.19 per living square foot in its "Notes on Appeal." In defense of the $42,000 total subject assessment, the county board of review offered information about four masonry properties on the subject's block as assessment benchmarks. The board of review's preferred comparables all featured two bathrooms, no air conditioning, a 1.5- or two-car garage, and a full basement. These improvements were 108 or 109 years old; 2,340 to 2,400 square feet in area; and $13.26 to $13.54 per living square foot in assessment.

Prior to the scheduled hearing, the parties agreed to waive hearing and have the case decided based on the written submissions.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). After considering the submitted evidence, the Property Tax Appeal Board (PTAB) finds the appellant did not satisfy the requisite burden of proof.

By virtue of their proximity to the subject, board of review comparables #1 through #3 most resembled the subject property and therefore comprise the best evidence of assessment equity. Each of these comparables resided on the same block as the subject, whereas the appellant's selected properties were at least .3 miles away. Moreover, each of the board of review comparators #1 through #3 closely approximated the subject's living square footage and all other amenities. Indeed, board of review comparable #1 was virtually identical to the subject in material aspects. As such, the subject would be equitably assessed from $13.26 to $13.54 per improvement square foot. Because the subject's $13.19 per improvement square foot assessment is actually lower than those of the comparators, PTAB finds the appellant did not produce the requisite evidence to demonstrate assessment inequity or justify a reduction in the subject assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member	Member
Member	Member

DISSENTING: ____________ ____________

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 21, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Middle A Ventures LLC, by attorney:
Spiro G. Zarkos
Verros Berkshire, PC
1S660 Midwest Road
Suite 300
Oakbrook Terrace, IL 60121

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602